

**IN THE UNITED STATES BANKRUPTCY COURT  
FOR THE EASTERN DISTRICT OF PENNSYLVANIA**

IN RE: : NO. 19-13509  
DAVID A. ROACH AND :  
CHERYL A. ROACH : CHAPTER 13

**CERTIFICATION OF SERVICE**

I, Michael P. Kelly, Esquire, attorney for debtor, does hereby certify under penalty of perjury that on December 4, 2019 I sent by first class mail, postage prepaid, a copy of the Objection to Secured Claim #2 of **Pennsylvania Department of Revenue** and Notice of Hearing to the following:

US Trustee's Office  
200 Chestnut Street, Suite 502  
Philadelphia, PA 19106-2912

Scott F. Waterman, Trustee  
2901 St. Lawrence Avenue, Suite 100  
Reading, PA 19606

Pennsylvania Department of Revenue  
Bankruptcy Division  
P.O. Box 280946  
Harrisburg, PA 17128-0946

David and Cheryl Roach  
1014 Broadview Avenue  
Langhorne, PA 19047

Pennsylvania Attorney General  
Josh Shapiro  
1600 Arch Street, Suite 300  
Philadelphia, PA 19103

Pennsylvania Attorney General  
Josh Shapiro  
16th Floor, Strawberry Square  
Harrisburg, PA 17120

Date: December 4, 2019

By: /s/ Michael P. Kelly

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